



STATE OF MONTANA DEPARTMENT OF REVENUE JOB PROFILE

Working Title
Senior Tax Examiner

Job Code Title
Tax Examiner

Pay Band
07

Job Code Number
132817

Business and Income Taxes Division
Business Tax and Valuation Bureau
Income and Withholding Tax Bureau

Fair Labor Standards Act
Non-Exempt

The Montana Department of Revenue administers more than 30 state taxes and fees; establishes values for taxable property, including agricultural land, residential real estate, commercial real estate, forest land, business equipment, railroads and public utilities; supervises the operation of the state liquor stores and agencies and administers the laws governing the sale, taxation, and licensing of alcoholic beverages; and returns unclaimed property to its rightful owners.

The Business and Income Taxes Division is responsible for the administration, auditing, compliance, and collection activities for approximately 30 tax types and the appraisal and assessment of industrial and centrally assessed property. Tax types include corporation income, individual income, withholding, combined oil and gas, coal severance, other natural resource taxes, cigarette, retail telecommunications, lodging facilities, and miscellaneous taxes. The division includes the Administrative Team, Accounts Receivable and Collections Bureau (ARC), Business Tax and Valuation Bureau (BTV), and the Income and Withholding Tax Bureau (IWT).

- The Income and Withholding Tax Bureau is responsible for the daily management and compliance of individual, pass-through entities, and withholding taxes. The bureau includes the Compliance Unit; Income Tax Field Audit Unit; Income and Withholding Office Unit; and Taxpayer Accounting Unit.
- The Business Tax and Valuation Bureau is responsible for the daily management and compliance of the tax types associated with large taxpayers and valuation of centrally assessed and industrial property. Tax types include corporate income, natural resources, and miscellaneous taxes. The bureau includes the Utility and Industrial Property Unit; Corporation Tax Unit; Natural Resource Unit; and Miscellaneous Tax Unit.

Job Responsibilities

The Senior Tax Examiner plans and manages audits involving the most complex, multi-tiered structures of large and mostly multi-state businesses and high wealth individuals involving multiple tax types and audit projects. The incumbent is the department's chief technical expert in the assigned tax type(s). The position reports to a unit manager and provides direction and oversight to lower level auditors.

- **Audit Program Management 60%**
 1. Develops and establishes audit plans, procedures, and priorities for the most complex, multi-tiered business structures and high wealth individuals involving multiple tax types and audit projects. Assesses unique audit needs and requirements; business types, operations, and relationships; available staff and material resources; statutory requirements; and other factors to develop effective plans that maximize the integrity and efficiency of audit programs.
 2. Manages multiple tax audits of standard and specialized tax types. Determines scope and procedures for each audit. Assigns and monitors projects given to supporting auditors. Manages ongoing audit procedures. Updates audit desk manuals for training and reference.
 3. Reviews and approves work procedures and results of supporting auditors to ensure quality, efficiency, and defensibility. Identifies actual or potential deficiencies and determines appropriate

solutions such as further investigation, additional details, revised format, or organization.

Provides guidance and technical expertise to supporting auditors to resolve particularly complex, contentious, or unique issues. Determines the need for training and coordinates with department staff or vendors to deliver training programs.

4. Provides guidance and expertise to other auditors as the subject matter expert on assigned tax types and audit issues. Monitors and incorporates new laws, methods, and procedures. Manages the most complex or contentious audits.
5. Monitors and adjusts plans, procedures, and operations in response to unexpected impediments, discoveries, investigative lines, or other circumstances that affect audit programs. Conducts quality assurance reviews for adequate records, sufficient documentation, efficient procedures, and other indicators of appropriate audits.
6. Provides expert guidance, consultation, and recommendations to division managers on the merits of tax protests including recommendations for settlement. Analyzes and evaluates formal protests, business operations, tax assessments, and other information. Conducts additional research and investigations as necessary. Explains and justifies recommendations.
7. Provides expert testimony as the department's representative in informal conferences and formal hearings on deficiency protests. Prepares and delivers sworn testimony. Explains and defends audit adjustments under cross-examination. Provides support to other department auditors, tax examiners, and managers as requested.
8. Monitors and evaluates changing state and federal taxation laws, court decisions, and audit procedures to determine implications for Montana's audit programs. Develops administrative reports and recommendations that explain, anticipate, defend, or refute impacts to program operations and procedures.
9. Drafts proposed legislation reflecting the department's audit and operational needs and objectives. Collaborates with department managers, auditors, legal staff, and others to research, develop, and draft legislation that reflects multiple interests. Reviews proposed legislation to assess potential impacts to the department's operations and programs.
10. Mentors newly hired auditors. Trains or supervises the training provided to the new hires. Makes adjustments in the training schedule for the auditors based on their progress.
11. Maintains primary contacts with national organizations such as the Multistate Tax Commission, Federation of Tax Administrators, Minerals Management Service, other states, and federal agencies. Assesses communication and provides updates and recommendations.
12. Assists the unit manager in creating and assessing the fiscal year audit goals and comparing the audit goals to the actual audit progress of the unit. Uses the information to provide the bureau chief an update of the audit progress.
13. Develops, monitors, reviews, and suggests changes of electronic cross matches and other electronic data analyses used to identify audit leads.

• **Tax Examination and Analysis 35%**

1. Determines the need for audits of complex and diverse individual and business tax situations. Selects appropriate audit subjects by evaluating business profiles, referrals from other staff or government entities, and general tax returns; identifying non-filers; or using random selection procedures. Audits the most complicated and diverse tax situations, taxpayers, and entities.
2. Develops audit programs, plans, and procedures by analyzing and evaluating taxable income information, business profiles, and other relevant information. Reviews the operations of the taxpayer and researches issues that may need to be addressed during the audit. Determines information and materials necessary to conduct an effective audit. Assesses the scope of the audit and determines whether to expand audit period or audit for taxes other than those originally assigned. Determines the actions needed to bring taxpayers into compliance.
3. Conducts research and examination of financial and other records to determine compliance with federal and state tax laws, rules, and policies. Interprets tax laws and evaluates taxpayer circumstances; determines information needed; and identifies sources to obtain missing information. Verifies the financial data and the documentation gathered are adequate.
4. Analyzes and evaluates financial records, fiscal management procedures, accounting systems, internal controls, internal and external exchanges, and related considerations to assess the integrity of accounting and tax filing methods and procedures.

5. Develops and establishes plans for noncompliant taxpayers when traditional audit techniques are insufficient. Researches and analyzes records to gather all available tax information to determine proper reporting and identifies the most effective method of determining tax for the taxpayer. Provides the legal division with supporting documentation, testimony, and other information necessary to support recommendations.
6. Develops summary analyses and reports of audit findings to defend determinations of error, deficiency, anomaly, and violations. Explains procedures used during the audit; presents proposed audit adjustments and their basis in statute, regulations, administrative rules, and past administrative and court decisions; and provides the rationale for findings and issues. Solicits payment of additional taxes, penalties, and interest as appropriate; negotiates within division guidelines; and explains the appeals process if there is opposition to the audit adjustments.
7. Provides expert testimony before the Office of Dispute Resolution, county tax appeal boards, the State Tax Appeal Board, district courts, and the legislature. Prepares and delivers testimony; compiles and explains supporting documentation; and provides rationale in defense of audit results, administrative rules, and department procedures.
8. Researches changes to state and federal tax codes, regulations, and policies and assesses statewide and national trends and issues affecting division auditing operations to determine the need for modifications to existing rules, regulations, reference manuals, and training material. Develops and recommends new or modified legislation, administrative rules, and department policies related to the examination of tax returns.

- **Other Duties as Assigned 5%**

1. Performs a variety of other duties as assigned by supervisors.

Job Requirements

To perform successfully as a senior tax examiner, incumbent must be self-motivated; possess a strong work ethic; maintain a positive attitude; and enjoy working with, and for, the public. It is essential that incumbent has deductive and inductive reasoning abilities to solve complex problems. Incumbent is required to make decisions based on the relative costs and benefits of potential actions. Skills in multi-tasking; paying attention to details and accuracy; managing multiple priorities under tight deadlines; mathematics; providing timely and effective written, verbal, and interpersonal communication; researching and analyzing data from multiple sources; analyzing various financial, technical, and legal documents; customer service; resolving contentious situations; following written and oral directions and instructions; and word processing, spreadsheet, and database applications are required. This position works with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job.

This position requires knowledge of tax accounting and auditing standards, principles, and practices; taxation, tax jurisdiction, and their basis in law; financial analysis; investigative methods and procedures; state and federal tax laws, rules, and regulations; research techniques; business administration; standard and specialized computer operations; and other applicable state and federal statutes, administrative rules, policies, and procedures.

- The minimum level of education and job-related work experience needed as a new employee **on the first day** of work is a bachelor's degree in accounting or finance, business administration, or public administration supplemented by college coursework in accounting and six years of progressively responsible experience with complicated tax matters.
 - Work experience should be made up of tax auditing including two years of managing or supervising audits and supporting auditors.
 - Other combinations of education and experience will be evaluated on an individual basis.

Department Core Values

- **Respect:** As a representative of the people of Montana, proceeds with the highest level of respect for the dignity of every person contacted through work. Without exception, all people are treated as equally as possible. The employee is a faithful steward of the resources provided to this agency by the citizens of Montana.

- **Integrity:** Conducts work honestly and makes decisions that establish a clear record that the department serves the public with integrity. Apologizes for mistakes and gives credit to others for their cooperation, work, and ideas in achieving positive results. Accountable for their actions and holds others accountable for theirs. Decisions and judgments achieve equity and justice for all parties involved including citizens and co-workers.
- **Productivity:** Consistently strives to minimize the waste of the department's financial, facilities, and human resources. Diligently works to improve the productivity and effectiveness of the work unit. Welcomes and encourages new ideas on improving the results of the department from the public, other officials, colleagues, and supervisors. Approaches work in a manner that builds goodwill, trust, and cooperation internally with other staff and externally with the public.
- **Teamwork:** Maximizes cooperation and teamwork when working with other employees, divisions, and other state agencies. Willing to work with others for the opportunity to learn from their ideas, talents, and knowledge. Seeks to resolve conflicts with other employees and work units in an open and respectful manner that reinforces teamwork. Celebrates the successes of others.

Working Conditions

Must work under time constraints, be able to maintain numerous projects at one time, and determine priorities on a daily basis. At times, the incumbent will deal with angry, hostile, and difficult individuals to resolve concerns or to bring about compliance with regulations. This may cause stressful work conditions and a high degree of mental stress. As a Department of Revenue employee, the incumbent may come into contact with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job. This position requires considerable computer and keyboard use. The incumbent may spend considerable time on the phone. Work hours may exceed 40 hours per week from time to time. Lifting is infrequent, less than 15 pounds and includes carrying light items such as papers and books. This job requires regular attendance as scheduled by the supervisor. This job cannot be performed at an alternate work site.

Special requirements

- **Background Examination:** Applicants for this position will be subject to a criminal background review before being considered for employment. Individual circumstances involving a criminal conviction will be reviewed to determine an applicant's eligibility for employment.
- **Compliance with All Appropriate Montana Tax Laws:** An employee's tax status must be current.

This job profile was produced by the Office of Human Resources in conjunction with the appropriate managers.

Division Administrator Review: The statements in this job profile are accurate and complete.

Signature: Gene Walborn, Division Administrator Date: August 2010

Human Resource Director Review: The Office of Human Resources has reviewed this job profile.

Signature: JeanAnn Scheuer, Human Resources Director Date: August 2010

Employee: My signature below indicates I have read this job profile and discussed it with my supervisor.

Signature: _____ Date: _____

Name (print): _____